

103^D CONGRESS
2^D SESSION

H. R. 4244

To amend title 46, United States Code, to provide equitable treatment for certain individuals employed on vessels with respect to State and local income taxes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 18, 1994

Mrs. UNSOELD (for herself and Mr. STUDDS) introduced the following bill; which was referred jointly to the Committees on Merchant Marine and Fisheries and the Judiciary

A BILL

To amend title 46, United States Code, to provide equitable treatment for certain individuals employed on vessels with respect to State and local income taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Transportation Em-
5 ployee Equitable Treatment Act of 1994”.

1 **SEC. 2. EQUITABLE TREATMENT FOR INDIVIDUALS EM-**
2 **PLOYED ON VESSELS WITH RESPECT TO**
3 **STATE AND LOCAL INCOME TAXES.**

4 Section 11108 of title 46, United States Code, is
5 amended—

6 (1) by inserting “(a)” before the first sentence;

7 and

8 (2) by adding at the end the following:

9 “(b) An individual who performs regularly assigned
10 duties in more than one State while employed on a vessel
11 as a master or seaman or as a pilot licensed under section
12 7101 of this title or licensed or authorized under the laws
13 of a State, shall not be subject to the income tax laws
14 of a State or political subdivision of a State with respect
15 to that employment, other than the State and political
16 subdivision in which the individual resides.”.

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